

Article - Tax - General

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§10–211.

(a) Subject to the provisions of this section, an individual may deduct an exemption for:

(1) the taxpayer;

(2) the spouse of the taxpayer if:

(i) a joint return is not made by the taxpayer and the spouse;

and

(ii) the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not a dependent of another taxpayer; and

(3) each individual who is a dependent, as defined in § 152 of the Internal Revenue Code, of the taxpayer for the taxable year.

(b) Except as provided in subsection (c) of this section, whether or not a federal return is filed, to determine Maryland taxable income, an individual other than a fiduciary may deduct as an exemption:

(1) \$3,200 for each exemption that the individual may deduct under subsection (a) of this section;

(2) an additional \$3,200 for each dependent, as defined in § 152 of the Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

(3) an additional \$1,000 if the individual, on the last day of the taxable year, is at least 65 years old; and

(4) an additional \$1,000 if the individual, on the last day of the taxable year, is a blind individual, as described in § 10–208(c) of this subtitle.

(c) (1) If an individual other than one described in paragraph (2) of this subsection has federal adjusted gross income for the taxable year greater than \$100,000, the amount allowed for each exemption under subsection (b)(1) or (2) of this section is limited to:

(i) \$1,600 if federal adjusted gross income for the taxable year does not exceed \$125,000;

(ii) \$800 if federal adjusted gross income for the taxable year is greater than \$125,000 but not greater than \$150,000; and

(iii) \$0 if federal adjusted gross income for the taxable year is greater than \$150,000.

(2) If a married couple filing a joint return or an individual described in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse has federal adjusted gross income for the taxable year greater than \$150,000, the amount allowed for each exemption under subsection (b)(1) or (2) of this section is limited to:

(i) \$1,600 if federal adjusted gross income for the taxable year does not exceed \$175,000;

(ii) \$800 if federal adjusted gross income for the taxable year is greater than \$175,000 but not greater than \$200,000; and

(iii) \$0 if federal adjusted gross income for the taxable year is greater than \$200,000.

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